

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Closing Package Reciprocal Category Detail
Report for FY 2005"
for Agency DE00
Department of Defense
Detail Report**

Reciprocal Category

01 - Securities Issued by Federal Agencies Under General & Special Authority

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$259,424,800,000	\$259,413,000,000	\$11,800,000	0.0%
Totals:	\$259,424,800,000	\$259,413,000,000	\$11,800,000	0.0%

02 - Federal Interest Receivable/Federal Interest Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$3,949,200,000	\$3,935,000,000	\$14,200,000	0.4%
Totals:	\$3,949,200,000	\$3,935,000,000	\$14,200,000	0.4%

03 - Interest Revenue & Expense, Gains & Losses on Federal Investments

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$13,211,700,000	\$13,195,000,000	\$16,700,000	0.1%
Totals:	\$13,211,700,000	\$13,195,000,000	\$16,700,000	0.1%

05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense & Revenue

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$39,500,000	\$41,000,000	(\$1,500,000)	3.7%
Totals:	\$39,500,000	\$41,000,000	(\$1,500,000)	3.7%

06 - Gains and Losses on Federal Borrowings

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
70 Department of Homeland Security	\$0	\$3,000,000	(\$3,000,000)	100.0%
75 Department of Health and	\$0	\$1,000,000	(\$1,000,000)	100.0%
Totals:	\$0	\$4,000,000	(\$4,000,000)	100.0%

17 - Federal Loans Receivable/Federal Loans Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$460,900,000	\$461,000,000	(\$100,000)	0.0%
Totals:	\$460,900,000	\$461,000,000	(\$100,000)	0.0%

18 - Financing Sources Transferred In/Out Without Reimbursement

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
14 Department of Interior	\$3,200,000	\$18,000	\$3,182,000	99.4%
15 Department of Justice	\$0	\$22,142,000	(\$22,142,000)	100.0%
20 Department of the Treasury	\$9,300,000	\$0	\$9,300,000	NA
47 General Services	\$0	\$20,000,000	(\$20,000,000)	100.0%

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency DE00,

49	National Science Foundation	\$0	\$675,000	(\$675,000)	100.0%
64	Tennessee Valley Authority	\$100,000	\$0	\$100,000	NA
69	Department of Transportation	\$0	\$4,209,000	(\$4,209,000)	100.0%
70	Department of Homeland Security	\$1,700,000	\$31,000,000	(\$29,300,000)	94.5%
80	National Aeronautics and Space	\$0	\$2,592,000	(\$2,592,000)	100.0%
Totals:		\$14,300,000	\$80,636,000	(\$66,336,000)	82.3%

19 - Appropriation Transfers In/Out

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
14	Department of Interior	\$58,100,000	\$58,055,000	\$45,000	0.1%
24	Office of Personnel Management	(\$16,300,000)	\$6,000,000	(\$22,300,000)	-63.2%
36	Department of Veterans Affairs	\$0	\$16,000,000	(\$16,000,000)	100.0%
69	Department of Transportation	\$1,600,000	\$0	\$1,600,000	NA
70	Department of Homeland Security	\$0	\$3,000,000	(\$3,000,000)	100.0%
89	Department of Energy	\$228,000,000	\$365,000,000	(\$137,000,000)	37.5%
95	Independent 95	\$2,866,500,000	\$4,707,000	\$2,861,793,000	99.8%
99	Treasury General Fund	\$38,500,000	\$0	\$38,500,000	NA
Totals:		\$3,176,400,000	\$452,762,000	\$2,723,638,000	85.7%

21 - Employee Benefit Contributions Receivables and Payables

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
16	Department of Labor	\$1,651,700,000	\$1,654,358,000	(\$2,658,000)	0.2%
24	Office of Personnel Management	\$288,800,000	\$287,000,000	\$1,800,000	0.6%
70	Department of Homeland Security	\$0	\$8,000,000	(\$8,000,000)	100.0%
Totals:		\$1,940,500,000	\$1,949,358,000	(\$8,858,000)	0.5%

22 - Accounts Receivable, Accounts Payable, and Other Liabilities

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
12	Department of Agriculture	\$28,500,000	\$27,000,000	\$1,500,000	5.3%
13	Department of Commerce	\$15,200,000	\$24,262,000	(\$9,062,000)	37.4%
14	Department of Interior	\$40,800,000	\$118,471,000	(\$77,671,000)	65.6%
15	Department of Justice	\$48,000,000	\$128,866,000	(\$80,866,000)	62.8%
16	Department of Labor	\$26,700,000	\$87,000	\$26,613,000	99.7%
18	U. S. Postal Service	\$2,500,000	\$254,000,000	(\$251,500,000)	99.0%
19	Department of State	\$69,500,000	\$227,756,084	(\$158,256,084)	69.5%
20	Department of the Treasury	\$470,800,000	\$220,000,000	\$250,800,000	53.3%
24	Office of Personnel Management	\$43,200,000	\$67,000,000	(\$23,800,000)	35.5%
27	Federal Communications	\$2,300,000	\$4,879,000	(\$2,579,000)	52.9%
28	Social Security Administration	\$200,000	\$0	\$200,000	NA
31	U.S. Nuclear Regulatory	\$300,000	\$298,000	\$2,000	0.7%
33R	Smithsonian Institution	\$900,000	\$0	\$900,000	NA
36	Department of Veterans Affairs	\$47,800,000	\$51,000,000	(\$3,200,000)	6.3%
47	General Services	\$1,053,400,000	\$1,210,000,000	(\$156,600,000)	12.9%
49	National Science Foundation	\$18,700,000	\$10,388,000	\$8,312,000	44.4%
64	Tennessee Valley Authority	\$9,500,000	\$20,000,000	(\$10,500,000)	52.5%
68	Environmental Protection Agency	\$30,400,000	\$21,653,000	\$8,747,000	28.8%

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency DE00,

69	Department of Transportation	\$154,300,000	\$118,207,000	\$36,093,000	23.4%
70	Department of Homeland Security	\$544,600,000	\$556,000,000	(\$11,400,000)	2.1%
72	Agency for International	\$13,200,000	\$6,452,000	\$6,748,000	51.1%
73	Small Business Administration	\$4,800,000	\$0	\$4,800,000	NA
75	Department of Health and	\$32,400,000	\$59,000,000	(\$26,600,000)	45.1%
80	National Aeronautics and Space	\$128,500,000	\$119,253,000	\$9,247,000	7.2%
86	Department of Housing and	\$400,000	\$0	\$400,000	NA
89	Department of Energy	\$209,700,000	\$389,000,000	(\$179,300,000)	46.1%
91	Department of Education	\$1,700,000	\$0	\$1,700,000	NA
95	Independent 95	\$71,800,000	\$24,716,029	\$47,083,971	65.6%
Totals:		\$3,070,100,000	\$3,658,288,113	(\$588,188,113)	16.1%

23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
12	Department of Agriculture	\$1,300,000	\$3,000,000	(\$1,700,000)	56.7%
13	Department of Commerce	\$18,600,000	\$133,771,000	(\$115,171,000)	86.1%
14	Department of Interior	\$934,200,000	\$965,803,000	(\$31,603,000)	3.3%
15	Department of Justice	\$94,900,000	\$110,130,000	(\$15,230,000)	13.8%
19	Department of State	\$11,200,000	\$0	\$11,200,000	NA
20	Department of the Treasury	\$3,900,000	\$3,000,000	\$900,000	23.1%
24	Office of Personnel Management	\$167,200,000	\$248,000,000	(\$80,800,000)	32.6%
31	U.S. Nuclear Regulatory	\$600,000	\$632,000	(\$32,000)	5.1%
33R	Smithsonian Institution	\$1,000,000	\$0	\$1,000,000	NA
36	Department of Veterans Affairs	\$1,000,000	\$0	\$1,000,000	NA
47	General Services	\$4,200,000	\$68,000,000	(\$63,800,000)	93.8%
49	National Science Foundation	\$23,600,000	\$26,191,000	(\$2,591,000)	9.9%
68	Environmental Protection Agency	\$15,600,000	\$14,520,000	\$1,080,000	6.9%
69	Department of Transportation	\$105,100,000	\$112,814,000	(\$7,714,000)	6.8%
70	Department of Homeland Security	\$211,600,000	\$86,000,000	\$125,600,000	59.4%
72	Agency for International	\$200,000	\$8,246,000	(\$8,046,000)	97.6%
73	Small Business Administration	\$600,000	\$597,000	\$3,000	0.5%
75	Department of Health and	\$50,700,000	\$79,000,000	(\$28,300,000)	35.8%
80	National Aeronautics and Space	\$70,000,000	\$80,987,000	(\$10,987,000)	13.6%
86	Department of Housing and	(\$100,000)	\$0	(\$100,000)	NA
89	Department of Energy	\$18,900,000	\$21,000,000	(\$2,100,000)	10.0%
91	Department of Education	\$200,000	\$0	\$200,000	NA
95	Independent 95	\$54,300,000	\$101,350,317	(\$47,050,317)	46.4%
99	Treasury General Fund	\$2,092,200,000	\$0	\$2,092,200,000	NA
Totals:		\$3,881,000,000	\$2,063,041,317	\$1,817,958,683	46.8%

24 - Intra-governmental buy/sell costs/revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
12	Department of Agriculture	\$127,400,000	\$63,000,000	\$64,400,000	50.5%
13	Department of Commerce	\$101,600,000	\$170,656,000	(\$69,056,000)	40.5%
14	Department of Interior	\$1,291,800,000	\$1,766,901,000	(\$475,101,000)	26.9%
15	Department of Justice	\$399,400,000	\$935,054,000	(\$535,654,000)	57.3%

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency DE00,

16	Department of Labor	\$61,300,000	\$326,000	\$60,974,000	99.5%
18	U. S. Postal Service	\$16,500,000	\$2,000,000	\$14,500,000	87.9%
19	Department of State	\$739,300,000	\$780,330,108	(\$41,030,108)	5.3%
20	Department of the Treasury	\$527,100,000	\$490,000,000	\$37,100,000	7.0%
24	Office of Personnel Management	\$189,100,000	\$407,000,000	(\$217,900,000)	53.5%
25	National Credit Union	\$2,200,000	\$0	\$2,200,000	NA
27	Federal Communications	\$900,000	\$570,000	\$330,000	36.7%
28	Social Security Administration	\$400,000	\$0	\$400,000	NA
31	U.S. Nuclear Regulatory	\$3,500,000	\$4,223,000	(\$723,000)	17.1%
33R	Smithsonian Institution	\$12,200,000	\$600,000	\$11,600,000	95.1%
36	Department of Veterans Affairs	\$141,500,000	\$1,129,000,000	(\$987,500,000)	87.5%
47	General Services	\$7,555,900,000	\$7,858,000,000	(\$302,100,000)	3.8%
49	National Science Foundation	\$109,900,000	\$114,066,000	(\$4,166,000)	3.7%
60	Railroad Retirement Board	\$0	\$4,269	(\$4,269)	100.0%
64	Tennessee Valley Authority	\$53,500,000	\$133,000,000	(\$79,500,000)	59.8%
68	Environmental Protection Agency	\$122,400,000	\$137,009,000	(\$14,609,000)	10.7%
69	Department of Transportation	\$547,700,000	\$955,798,000	(\$408,098,000)	42.7%
70	Department of Homeland Security	\$2,120,600,000	\$3,046,000,000	(\$925,400,000)	30.4%
72	Agency for International	\$99,000,000	\$98,789,000	\$211,000	0.2%
73	Small Business Administration	\$1,100,000	\$1,726,000	(\$626,000)	36.3%
75	Department of Health and	\$177,700,000	\$552,000,000	(\$374,300,000)	67.8%
80	National Aeronautics and Space	\$590,300,000	\$827,487,000	(\$237,187,000)	28.7%
83	Export-Import Bank of the United	\$1,000,000	\$0	\$1,000,000	NA
86	Department of Housing and	\$1,200,000	\$2,000,000	(\$800,000)	40.0%
89	Department of Energy	\$1,078,200,000	\$1,681,000,000	(\$602,800,000)	35.9%
91	Department of Education	\$8,900,000	\$20,000,000	(\$11,100,000)	55.5%
95	Independent 95	\$554,900,000	\$171,767,750	\$383,132,250	69.0%
99	Treasury General Fund	(\$214,400,000)	\$0	(\$214,400,000)	NA
	Totals:	\$16,422,100,000	\$21,348,307,127	(\$4,926,207,127)	23.1%

26 - Benefit program Costs/Revenues

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
13	Department of Commerce	\$1,500,000	\$0	\$1,500,000	NA
16	Department of Labor	\$1,136,500,000	\$1,145,914,000	(\$9,414,000)	0.8%
24	Office of Personnel Management	\$7,029,700,000	\$7,026,000,000	\$3,700,000	0.1%
36	Department of Veterans Affairs	\$284,000,000	\$0	\$284,000,000	NA
70	Department of Homeland Security	\$236,700,000	\$147,000,000	\$89,700,000	37.9%
75	Department of Health and	\$32,100,000	\$0	\$32,100,000	NA
95	Independent 95	\$0	\$44	(\$44)	100.0%
	Totals:	\$8,720,500,000	\$8,318,914,044	\$401,585,956	4.6%

27 - Federal Transfers Receivable/Federal Transfers Payable

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
14	Department of Interior	\$368,800,000	\$368,830,000	(\$30,000)	0.0%
68	Environmental Protection Agency	\$0	\$20,000	(\$20,000)	100.0%
69	Department of Transportation	\$2,000,000	\$0	\$2,000,000	NA

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency DE00,

89	Department of Energy	\$44,400,000	\$0	\$44,400,000	NA
99	Treasury General Fund	\$35,800,000	\$0	\$35,800,000	NA
Totals:		\$451,000,000	\$368,850,000	\$82,150,000	18.2%

28 - Unexpended Appropriations-Transferred-In/Out

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
12 Department of Agriculture	\$40,000,000	\$40,000,000	\$0	0.0%
13 Department of Commerce	\$18,000,000	\$21,358,000	(\$3,358,000)	15.7%
14 Department of Interior	\$30,000,000	\$30,538,000	(\$538,000)	1.8%
19 Department of State	\$0	\$4,370,982,227	(\$4,370,982,227)	100.0%
24 Office of Personnel Management	\$25,000,000	\$0	\$25,000,000	NA
36 Department of Veterans Affairs	\$15,500,000	\$0	\$15,500,000	NA
70 Department of Homeland Security	\$165,600,000	\$134,000,000	\$31,600,000	19.1%
72 Agency for International	\$0	\$138,000	(\$138,000)	100.0%
89 Department of Energy	\$299,900,000	\$301,000,000	(\$1,100,000)	0.4%
95 Independent 95	\$113,900,000	\$0	\$113,900,000	NA
Totals:	\$707,900,000	\$4,898,016,227	(\$4,190,116,227)	85.5%

29 - Uncategorized - SGLs that are NOT assigned to any other category

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
12 Department of Agriculture	\$0	(\$182,000,000)	\$182,000,000	-100.0%
13 Department of Commerce	\$0	\$5,315,000	(\$5,315,000)	100.0%
14 Department of Interior	\$0	\$220,000	(\$220,000)	100.0%
15 Department of Justice	\$0	\$87,806,000	(\$87,806,000)	100.0%
20 Department of the Treasury	\$600,000	\$1,000,000	(\$400,000)	40.0%
36 Department of Veterans Affairs	\$0	\$17,000,000	(\$17,000,000)	100.0%
47 General Services	\$0	\$26,000,000	(\$26,000,000)	100.0%
68 Environmental Protection Agency	\$0	\$141,000	(\$141,000)	100.0%
69 Department of Transportation	\$0	\$3,818,000	(\$3,818,000)	100.0%
80 National Aeronautics and Space	\$0	(\$8,358,000)	\$8,358,000	-100.0%
89 Department of Energy	\$0	(\$4,000,000)	\$4,000,000	-100.0%
95 Independent 95	\$0	(\$43,704,482)	\$43,704,482	-100.0%
99 Treasury General Fund	\$7,945,100,000	\$0	\$7,945,100,000	NA
Totals:	\$7,945,700,000	(\$96,762,482)	\$8,042,462,482	98.8%

Grand Totals	\$323,415,600,000	\$320,090,410,347	\$3,325,189,653	1.0%
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All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded